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Docket No. F-8979

**RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP 3744**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Takazi IGAMI
Serial No. : 10/565,913
Filed : January 25, 2006
For : FLAT TUBE FOR HEAT EXCHANGER
Group Art Unit : 3744
Examiner : Allen J. Flanigan
Confirmation No. : 7472
Customer No. : 000028107

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RESPONSE AFTER FINAL REJECTION UNDER 37 CFR 1.116

Sir:

In response to the Office Action of October 25, 2007 the following is respectfully submitted.